

## ABSTRACT OF THE DISCLOSURE

A semiconductor device having a test mark comprising: a semiconductor substrate; a first TEOS layer  
5 formed on the semiconductor substrate; a second TEOS layer formed on the first TEOS layer and having a fluidity lower than that of the first TEOS layer at an elevated temperature; a recess formed in the first and second TEOS layers and exposing the surface of the semiconductor  
10 substrate, wherein the horizontal cross section of the recess is substantially rectangular in configuration; and a metal layer formed between the first and second TEOS layers and opposing to the corner of the recess.